

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
July 23, 2007
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael C. Jordan, CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; Thurman L. Gause; and Leonard W. Jones, CPA

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Hunter Cook, CPA, Chair, NCACPA; Jeff Odum, CPA, Board of Directors, NCACPA; and Curt Lee, NCSA.

CALL TO ORDER: President Winstead called the meeting to order at 10:03 a.m.

MINUTES: The minutes of the June 26, 2007, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The June 2007 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Messrs. Jones and Harris moved to recommend Robyn Hunt, CPA, for nomination to the Auditing and Attestation Preparation Subcommittee of the AICPA Board of Examiners. Motion passed.

STATE AND LOCAL ORGANIZATION ITEMS: Hunter Cook, Chair of the NCACPA, was recognized and made remarks regarding the recent joint meeting of the Board and the NCACPA board in Greensboro. He expressed his wish for a continued positive working relationship between the two groups on issues such as mobility that affect the profession.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Clark moved and the Board approved the following recommendations of the Committee:

200404-016 – Approve a Notice of Hearing for David C. Hinton and David C. Hinton, CPA, PA, for October 18, 2007, at 10:00 a.m.

200609-070 – James Franklin Baker, Jeffrey Bruce Baker, and James F. Baker, CPA, PA – Approve the signed Consent Order (Appendix I).

200609-071 – Jan B. Murphy, CPA, PA - Approve the signed Consent Order (Appendix II).
C2007442 – Stephen M. Strader - Approve the signed Consent Order (Appendix III).

Conditional Status and Civil Penalty – Pursuant to 21 NCAC 08J .0111(2), by Board Order, the following licensees' certificates were placed on conditional status for one year and each individual was assessed a \$100 civil penalty:

Lisa R. Taylor, #30703
Amy K. Oland, #30763
Nesha P. Singer, #24085

Mark L. Carter, #21314
Jocelyn G. Merone, #31801
Robert A. Bracy, #12112
(Appendix IV)

Conditional Status and Accountancy Law Course – Pursuant to 21 NCAC 08J .0111(1), by Board Order, the following licensees' certificates were placed on conditional status for one year and each individual must complete the NCACPA's group study eight-hour accountancy law course:

Jeanne B. Erwin, #16807

David P. Erwin, #15409
(Appendix V)

C2007444 – Close the case without prejudice. Mr. Jordan did not participate in the discussion of this matter, nor did he vote on this matter.

C2007513 - Close the case without prejudice and with a Letter of Caution.

200308-UT-035 – Bruce A. Rains – Accepted the Amended Consent Judgment (Appendix VI).

200509 -053 – Donna M. Moffett – Messrs. Jordan and Harris moved to approve the signed Consent Order revoking Ms. Moffett's CPA certificate. Motion passed with seven (7) affirmative votes. Messrs. Jones and Jordan moved to publish the Consent Order in the Activity review. Motion passed with seven (7) affirmative votes (Appendix VII).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Cox moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Roselyn Afua Bonse
George Gregory Damron Jr.

Emily Chau Nguyen
Shelley Duncan Scanlon

Original Certificate Applications - The following were approved:

John Michael Banks
Rui-ru Bao
Barry Shayne Beasley

Anthony Patrick Belcastro
Christiana Judith Bondi
Roselyn Afua Bonse

Anna Elizabeth Carr
Jamie Cheung
Frank Erickson Ciszek
Yongmei Liu Culliney
George Gregory Damron Jr.
Huy H. Dinh
Adam Kyle Ennis
Christine FitzWilliam Essey
Bradley Griffin Garner
Dana Leigh Garrett
Keith Allen Gindoff
Valerie J. Goodwill
Avery Eugene Gray
Leslie Caton Helms
Evelyn J. Hickman
Robert Jutzi Howell
Brett Farrell Jones
David C. Kim
Jon Wesley Lancaster
Hillary Helen Larson
Alex Lehmann
Shaomin Li

Lauren Smith Mitchell
Shanna Farmer Morales
Michael Christian Murray
Anne Nicole Napier
Emily Chau Nguyen
Christina C. Nordvall
Lois Michelle Rogers
Shelley Duncan Scanlon
Carolyn Diane Schabinger
April Shavonne Sherman
Christopher Bruce Spain
Jeffery Chad Swicegood
Binh My Tang
Jared Michael Titzer
Hope Gower Tyndall
Rebecca Judy Vandevander
Anna Cole Vernon
Kristen Tofil Vitello
Matthew Paul Webb
Svetlana Yarmak Wolfe
Margaret H. Wood

Reciprocal Certificate Applications - The following were approved:

Torrell Maurice Armstrong
Jennifer Mertes Ash
Kelly Elizabeth Barnes
Ralph Michael Behringer
Terry Lynn Bowling
Erica L. Brown
Nancy Mac Brown
Steven L. Cook
Richard Francis Cornetta
Teresa Maher DeHart
Sameh George Francis
Gary Freundlich
Robert Charles Gibson
John D. Huneycutt
Caryn Elizabeth Kauffman
Marie Caroline Knobloch
Ericka Michelle Krzyzaniak
R. Michael LaBounty

Samuel Anthony Maclin
Meghan Elizabeth Metzler
Afolabi Mojibola Ojumu
T. Peter Oke-Bello
Brett Allen Paduch
Jagruti Patel
Mary Anne Prascak
Erin Elizabeth Puls
Michael P. Richard
Scott Dustin Rogers
Jennifer Wildt Ross
Carolyn Rosa Ryals
Candace Lynn Scappator
Jose Miguel Simon
James Edward Sinople
Yvonne Faye Sullivan
Jeff Swartzbeck
C. Diane Tedder

Cecely Lorrene Tucker
Joseph Vincent Turchetti

Margaret Reynolds Wade

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Jennifer Lynn Smith T4298
Heather Mowat T4299
Lisa Suzanne Vallad T4300
David Christopher Stephenson T4302
Christopher Michael Rickli T4303
Scott Richard Venus T4304
Stephanie H. Wilcox T4305
Carey Ann Perkins T4306
Wayne Mark McLaren T4307
Eric Lynn Young T4308
Amanda C. Herron T4309

Brenda Jane Levin T4310
Robert Wade Rogers T4311
Shannon Kathleen Beach T4312
Zesheen Jyang T4313
Sheila R. Gibson T4314
Zeno H. Montgomery T4315
Stuart S. Hart T4316
Richard Allen Glover T4317
John Riordan T4319
Richard Zyczkiewicz T4320
Karen Vennum Crouse T4321

Reinstatements - The following were approved:

Heyward Dubose Armstrong #27600
Bruce Talmage Benton #4307
John Holmes Bergartt #19366
Anthony Grayson Chavonne #11706
Joel Andrew Good #25863
Nicole Johnson Hinton #24997

Carol Riggs Johnson #27755
Jessica Lynn Kirkman #26053
Daniel W. Mirabito #25831
Teresa Galloway Rhodes #8633
Julia Tauras #25043
Mark Andrew Whitaker #14134

Reissuance of New Certificate - The following applications for reissuance of new certificates were approved:

Joseph Eric Hanel #17015
Lewis James Simmons #22023

Ann Marie White #16907

Reissuance of New Certificate - The following applications for reissuance of new certificates and consent agreements were approved:

James Monroe Best III #18564

Keith Horton #28263

Firm Registrations - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Tanya S. Branch, CPA, PA

Patrick J. Coleman, CPA, PLLC

Flesher & Peregrin, PLLC
Mary J. Green, CPA, PLLC
Skoda Minotti & Co., Certified Public
Accountants

Tidwell DeWitt, PLLC
Weber O'Brien Ltd.

Reclassifications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Hugh Brian Smith #21705
Douglas Alan Stephenson #9007

Irene Fogleman Townsend #14624

CPE Matters - Staff approved the following CPE Sponsor. The Committee ratified staff approval:

Guilford Business Coaching - Greensboro

The Committee approved the updated ethics CPE course, "Tax Ethics" by Davenport, Marvin, Joyce and Co. L.L.P.

Messrs. Clark and Cox moved to approve a new ethics CPE course, "2007 Ethics and Professional Conduct for the North Carolina CPA," by Haynes Strand and Company, PLLC. Motion passed.

Extension Requests - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Barbara A. French #26165 – 6/30/07
Leland B. Jones #31997 – 6/30/07

A request submitted by Anna Burgess Lau (#29672) was disapproved.

Examinations – The Committee reviewed and approved the following staff-approved applicants to sit for the Uniform CPA Examination:

Terry Aaseby
Olusola Abisuga
Shilpa Ahuja
Amin Ainolhayat
Rebecca Allison
Jason Anderson
Jennifer Anderson
Michael Apple

Kathy Averett
Dwayne Baker
Diane Baldwin
Matthew Banko
Holly Barker
Sheridan Barnes
Shannon Basquez
Christopher Bell

Jason Benoit
William Biney
Douglas Black
Elana Blizzard
Trisha Bolton
Bonnie Bond
Amy Boswell
Megan Boswell
William Brink
Ashley Britton
Nathan Brown
Derick Brumley
Ryan Bubucis
Bryan Buckingham
Brian Burton
Michael Bushnell
Faith Bynum
Tiffany Byrd
Edward Byron
Lin Cai
Melanie Caprara
Grady Carpenter
Robert Cartisano
Shaun Cates
Matthew Cauley
Stephanie Cherrie
Mary Chilton
Ruth Christian
Laura Clapp
Eric Clements
Kelly Colf
Jeffrey Cooper
Bradley Crossley
Paula Crumpler
Michael Cutler
William Darcy
Ian Davies
Cedric Davis
Michael Day
Suzanne Dean
Tejbir Dhillon
Christopher Dickman
Sara Dildy

Brooke Dillard
Christopher Edge
Nathan Edgerly
Amy Edwards
Desmond Ellis
Jeffrey Embt
Andrew Esses
Patrick Eudy
Peter Evenson
Lauren Fetting
Lynn Fitch
Timothy Flora
Latonya Ford
Veroniek Fraeye
Stephen Franklin
Stephanie Fritts
Kayla Futch
April Gallagher
Charles Gallop
John Gard
Tammy Gaydon
Melissa Gibbons
Candace Gibson
Jessica Gorrell
Ross Gravely
Penny Gray
Brandon Green
Caleb Griffith
Kimberly Gunn
Donald Hall
Ricki Hall
Brandon Harris
Emily Haynes
Patawee Heasley
Mary Hedgepeth
Kelly Henderson
Judith Hernandez
Elizabeth Herndon
Heather Hines
LaToya Horton
Whitney Hughston
Lawrence Hussey
Sherry Inman

Tifini Isom
Kevin Israel
Artanzia Jackson Yates
Christopher Jandebeur
Kathryn Jargowsky
Amanda Johnson
Angelika Johnson
James Johnson
Lori Johnson
Chrystal Jones
Stanley Jones
Samuel Jordan
Jennifer Kerschensteiner
Margaret Koehler
Teresa Krieg
Rahila Kuhn
Julie Lackey
Rachel Landen
William Landis
Curtis Langley
William Larkin
Bonnie Lawrence
Scott Lear
Andrea Leffingwell
Sarah Lindholm
Jorushia Little
Yuan Liu
Chantal Lyon
Eric Madara
Hassaan Malik
Lynn Mandell
David Marty
Jeffery Mason
Jennifer Massengill
William McDonald
Chad McManus
Natalie McPeters
Michael McPherson
Robby Messick
Ashley Milne
Chandra Mobley
Anthony Mond
William Morgan

Tonisha Mozelle
Benjamin Murdock
David Murphy
Stephanie Murray
Nga Nguyen
Tara Notaro
David O'Dirling
Sean Oleary
Anastasios Omiridis
Odaro Omoruyi
Jeremy Overcash
Jamie Parsons
Gaye Pate
Manisha Patel
David Patterson
Amanda Patty
Lori Perry
Natalie Phelan
Misti Phillips
James Pollack
Leslie Price
Meiling Qu
Benjamin Rackley
Elizabeth Ray
Carla Reaves
Ashley Reddick
Stacy Roberson
Rachel Rosenberg
Loretta Ruppert
Chris Saunders
Alison Scavini
David Schrenker
Heather Scoggins
Elizabeth Scott
Shante Scott
Michael Seybuck
Steven Sherck
Angela Shrock
Migdalia Silva
Lori Sirotek
Jacob Sizemore
Nathan Skipper
Ioulia Smirnova

Amber Smith
Steven Smith
Theodore Smith
Ruth Smotherman
Zackery Snyder
Wayne Southern
Gregory Spivey
Gregory Stevenson
Brian Stringfellow
Yingna Su
Sahar Sultan
Lee-Jane Sun
Ashley Sutton
James Swindell
Michael Szulak
Gwendolyn Taylor
Candice Tew
Kerry Thunberg
Randall Tolbert
Michael Tolley
Robert Troxler
Meredith Tuttle
Adam Valdez
Deron Vaughn
David Vess
Jonathan Vitello
Kimberly Walker

Lindsey Wallace
Yaqi Wang
Paul Wapner
Matthew Watts
Emily Weeks
Carrie Wehrly
Kristie Weiss
Thomas Wells
Wen Wen
Mary Wetzel
Patrick White
Roger White
Kathryn Williams
Stephen Williams
Sarah Wilson
Laverne Wimbush
Rebecca Wolf
Ernest Wood
James Wooten
Kenneth Wooten
Mei Xie
Jiejing Xu
Tiffany Yokeley
Thomas Yonchak
Victoria Young
Teresa Yurtkuran
Andrey Zubenko

Request for CPE Course Approval - Staff reviewed and recommended disapproval regarding a hypothetical situation. A licensee requested reconsideration of real estate CPE and provided additional information. The Committee disapproved the request.

Request for Exam Grade Approval – Staff reviewed and recommended disapproval regarding a hypothetical situation. An applicant requested that the 68 received for the Law portion of the Exam be accepted as a passing score. The Committee deferred the matter to the full Board. The full Board reviewed the hypothetical situation and instructed the Executive Staff to conduct additional research on this matter and report back to the Committee.

Rescind Form of Practice Statements –Sheila Marie Marshburn (#27548) signed a Form of Practice Statement due to her employment. However, due to a change in the licensee's employment, staff recommended that the statement be rescinded. The Committee approved the recommendation.

CLOSED SESSION: Messrs. Winstead and Cox moved to enter Closed Session with Executive Staff and Legal Counsel to discuss legal matters. Motion passed.

PUBLIC SESSION: Messrs. Jones and Winstead moved to re-enter Public Session to continue with the Agenda. Motion passed.

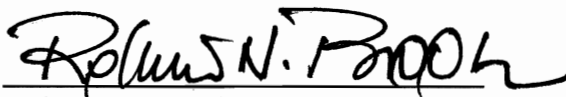
EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: Mr. Clark asked the Executive Staff to investigate the cost savings in omitting certain standard fillers in the *Activity Review* and reducing the publication of the *Activity Review* from twelve (12) issues per years to six (6) issues per year.

The Board reviewed the proposed language of a North Carolina General Contractors Board's rule regarding financial statements submitted with general contractor applications. The Board instructed the Executive Staff to respond to the North Carolina General Contractors Board.

ADJOURNMENT: Messrs. Harris and Jordan moved to adjourn the meeting at 12:19 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Arthur M. Winstead, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #200609-070

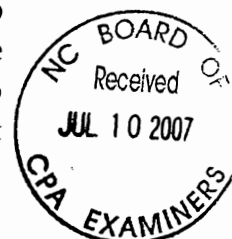
IN THE MATTER OF:

James Franklin Baker, #3096
Jeffery Bruce Baker, #32566
James F. Baker, C.P.A., P.A.
Respondents

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent James Franklin Baker (hereinafter "Respondent James Baker") is the holder of North Carolina certificate number 3096 as a Certified Public Accountant.
2. Respondent Jeffery Bruce Baker (hereinafter "Respondent Jeffery Baker") is the holder of North Carolina certificate number 32566 as a Certified Public Accountant.
3. Respondent James F. Baker, C.P.A., P.A. (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina.
4. During the period from July 1, 2005, through December 14, 2005, Respondent firm conducted an audit and issued a report on the financial statements of Hoke County for the year ended June 30, 2005.
5. An audit working paper review performed by the North Carolina Office of the State Auditor and a review of the financial statements and single audit report performed by the State of North Carolina Department of State Treasurer State and Local Government Finance Division (LGC) disclosed numerous deficiencies and errors in the audit work papers and the financial statements and single audit report indicating that Respondent Firm failed to comply with Government Auditing Standards and Government Accounting Standards as follows:
 - a. The working papers contained numerous deficiencies in audit documentation that indicate that Respondent Firm failed to obtain sufficient evidence to provide a reasonable basis for the conclusion that was expressed in the audit report and failed to comply with Government Auditing Standard 3.39, Government



Consent Order - 2

James Franklin Baker, et al.

Auditing Standard 6.04 a. and b. and Circular A-133 requirements related to the audit of major federal programs.

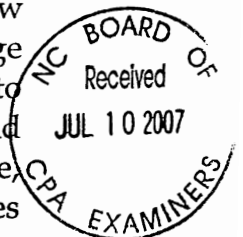
- b. The financial statements, note disclosures, and supplemental schedules, as submitted to the LGC, were not prepared in accordance with Government Accounting and Financial Reporting Principles and contained numerous errors and deficiencies.
 - c. The single audit reports and schedules, as submitted to the LGC, were not prepared in accordance with Circular A-133 requirements and contained numerous errors and deficiencies.
6. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondents' actions as set out above constitute violations of NCGS 93-12 (9) e and 21 NCAC 08N.0103, .0212, .0403, and .0405.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent James Baker is suspended from participating in, reviewing, or performing audits of any government unit or audits of any component unit of a government unit for five (5) years from the date of the Consent Order. After five (5) years, Respondent James Baker may petition the Board for reinstatement of the privilege to offer, participate in, perform, and review audit services. Any request for the reinstatement of said audit privilege would include evidence of the steps taken by Respondent James Baker to assure the Board that Respondent James Baker would be able to offer and perform audit services in a competent manner. A condition of said privilege, in the discretion of the Board, may be a requirement that Respondent James





Baker retake and pass the audit portion of the Uniform CPA Examination or its equivalent.

2. Respondent Jeffrey Baker on behalf of Respondent Firm may continue to participate in, review, and perform audits of government units and audits of component units of government units. However, Respondent Jeffrey Baker on behalf of Respondent Firm shall obtain pre-issuance reviews of all audits of government units and component units of government units until such time that the Board determines pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the board a copy of each pre-issuance review report upon its issuance.
3. Respondent Firm shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

CONSENTED TO THIS THE 8 DAY OF July, 2007.

James Franklin Baker
Respondent James Baker

Jeffrey Bruce Baker
Respondent Jeffrey Baker

James F. Baker CPA PA
Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF JULY, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthey Whitteady
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200609-071-1

IN THE MATTER OF:

Jan B. Murphy, CPA, PA, #13157
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Jan B. Murphy, CPA, PA (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina.
2. During the period from July 1, 2004, through March 15, 2005, Respondent Firm conducted an audit and issued a report on the financial statements of the Town of Bethel for the year ended June 30, 2004.
3. An audit working paper review performed by the North Carolina Office of the State Auditor and a review of the financial statements and single audit report performed by the State of North Carolina Department of State Treasurer State and Local Government Finance Division (LGC) disclosed numerous deficiencies and errors in the audit working papers and deficiencies in the financial statements and single audit reports indicating that Respondent Firm failed to comply with Government Auditing Standards and Government Accounting Standards as follows:
 - a. The working papers contained numerous deficiencies in audit documentation that indicate that Respondent Firm failed to obtain sufficient evidence to provide a reasonable basis for the conclusion that was expressed in the audit report and failed to comply with Government Auditing Standard 3.39, Government Auditing Standard 6.04 a. and b. and Circular A-133 requirements related to the audit of major federal programs.

Consent Order - 2

Jan B. Murphy, CPA, PA

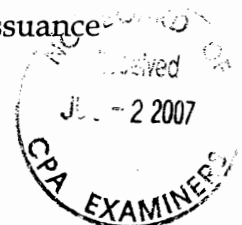
- b. The financial statements, note disclosures, and supplemental schedules, as submitted to the LGC, were not prepared in accordance with Governmental Accounting and Financial Reporting Principles and contained errors and deficiencies.
 - c. The single audit reports and schedules, as submitted to the LGC, were not prepared in accordance with Circular A-133 requirements and contained errors and deficiencies.
 - d. Respondent Firm received an adverse peer review for the year ended April 30, 2006.
4. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent Firm's actions as set out above constitute violations of NCGS 93-12 (9) e and 21 NCAC 08N.0103, .0212, .0403, and .0405.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent Firm shall obtain pre-issuance reviews of all attest and assurance services which include audits, reviews, compilations, agreed-upon procedures and SSARS 8 engagements until such time that the Board determines pre-issuance review is no longer necessary. The required pre-issuance reviews shall include both a review of the working papers and the report. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent Firm shall authorize and cause the pre-issuance reviewer to provide the Board a copy of each pre-issuance review report upon its issuance.



Consent Order - 3

Jan B. Murphy, CPA, PA

2. Respondent Firm shall reimburse the Board for its administrative costs incurred as a result of monitoring compliance with pre-issuance review requirements.

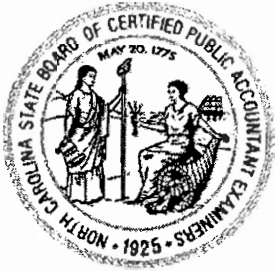
CONSENTED TO THIS THE 28 DAY OF June, 2007.

Jan B Murphy CPA PA
Respondent Firm

Jan B Murphy
Supervising CPA for Respondent Firm

APPROVED BY THE BOARD THIS THE 23 DAY OF July, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthya Winters
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007442

IN THE MATTER OF:
Stephen M. Strader, #29477
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 29477 as a Certified Public Accountant. Respondent is an individual practitioner and is subject to peer review requirements.
2. Respondent engaged a CPA firm to perform a peer review of Respondent's firm.
3. The CPA firm performed the peer review and issued the peer review report dated August 31, 2006.
4. Despite the fact that the CPA firm invoiced Respondent on at least four (4) occasions requesting payment of the peer review, Respondent did not pay the invoices nor did Respondent advise the CPA firm as to why no payment was made.
5. Upon receiving correspondence from the Board regarding the CPA firm's complaint concerning Respondent's failure to pay the CPA, Respondent paid the peer review fee approximately six months after the initial invoice.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:




Consent Order - 2
Stephen M. Strader

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0203 (a) and .0203 (b)(4).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

CONSENTED TO THIS THE 22nd DAY OF June, 2007.


Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JULY, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007605

IN THE MATTER OF:
Lisa R. Taylor, #30703

ORDER

THIS CAUSE, coming before the Board on July 23, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Lisa R. Taylor (hereinafter "Ms. Taylor") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted by the Board.
2. Ms. Taylor failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).
3. Ms. Taylor subsequently filed her annual firm registration which was received by the Board on May 3, 2007, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

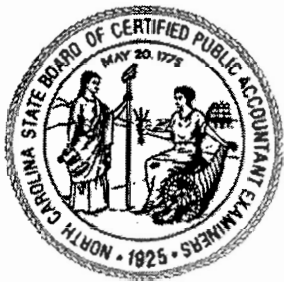
1. Ms. Taylor's failure to timely file the annual firm registration prior to the prescribed filing deadline is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

Board Order - 2
Lisa R. Taylor

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Taylor shall pay a one hundred (\$100.00) civil penalty.
2. Ms. Taylor's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 23rd day of July 2007



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *Atthys Wintead*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007606

IN THE MATTER OF:
Amy K. Oland, #30763

ORDER

THIS CAUSE, coming before the Board on July 23, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Amy K. Oland (hereinafter "Ms. Oland") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted by the Board.
2. Ms. Oland failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).
3. Ms. Oland subsequently filed her annual firm registration which was received by the Board on May 3, 2007, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Ms. Oland's failure to timely file the annual firm registration prior to the prescribed filing deadline is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

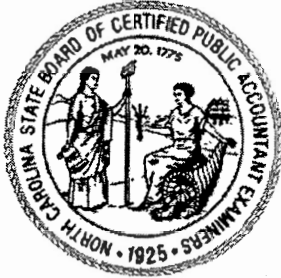
BASED ON THE FOREGING, the Board orders that:

1. Ms. Oland shall pay a one hundred (\$100.00) civil penalty.

Consent Order - 2
Amy K. Oland

2. Ms. Oland's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 23rd day of July 2007



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *Cathy Winstead*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

CASE #: C2007607

IN THE MATTER OF:
Nesha P. Singer, #24085

ORDER

THIS CAUSE, coming before the Board on July 23, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Nesha P. Singer (hereinafter "Ms. Singer") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted by the Board.
2. Ms. Singer failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).
3. Ms. Singer subsequently cancelled her annual firm registration which was received by the Board on May 19, 2007, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Ms. Singer's failure to timely file the annual firm registration prior to the prescribed filing deadline is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

Consent Order - 2
Nesha P. Singer

BASED ON THE FOREGING, the Board orders that:

1. Ms. Singer shall pay a one hundred (\$100.00) civil penalty.
2. Ms. Singer's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 23rd day of July 2007



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____

President

A handwritten signature in dark ink, appearing to read 'Atthya Winteady', is written over a horizontal line. The signature is fluid and cursive, with a large loop at the end.

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007608

IN THE MATTER OF:
Mark L. Carter, #21314

ORDER

THIS CAUSE, coming before the Board on July 23, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Mark L. Carter hereinafter ("Mr. Carter") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted by the Board.
2. Mr. Carter failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).
3. Mr. Carter subsequently filed the annual firm registration which was received by the Board on May 1, 2007, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Mr. Carter's failure to timely file the annual firm registration prior to the prescribed filing deadline is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

BASED ON THE FOREGING, the Board orders that:

1. Mr. Carter shall pay a one hundred (\$100.00) civil penalty.

Consent Order - 2
Mark L. Carter

2. Mr. Carter's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 23rd day of July 2007



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____

President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007610

IN THE MATTER OF:
Jocelyn G. Merone, #31801

ORDER

THIS CAUSE, coming before the Board on July 23, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Jocelyn G. Merone hereinafter ("Ms. Merone") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted by the Board.
2. Ms. Merone failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).
3. Ms. Merone subsequently cancelled her firm registration which was received by the Board on April 11, 2007, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Ms. Merone's failure to timely file the annual firm registration prior to the prescribed filing deadline is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

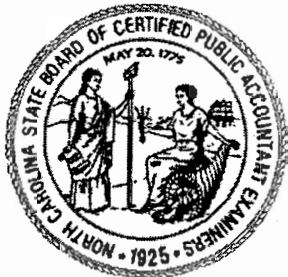
BASED ON THE FOREGING, the Board orders that:

1. Ms. Merone shall pay a one hundred (\$100.00) civil penalty.

Consent Order - 2
Jocelyn G. Merone

2. Ms. Merone's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 23rd day of July 2007



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____

President

Atthym Wurtz

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007611

IN THE MATTER OF:
Robert A. Bracy, #12112

ORDER

THIS CAUSE, coming before the Board on July 23, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Robert A. Bracy hereinafter ("Mr. Bracy") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted by the Board.
2. Mr. Bracy failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).
3. Mr. Bracy subsequently filed the annual firm registration which was received by the Board on April 24, 2007, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Mr. Bracy's failure to timely file the annual firm registration prior to the prescribed filing deadline is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

BASED ON THE FOREGING, the Board orders that:

1. Mr. Bracy shall pay a one hundred (\$100.00) civil penalty.

Consent Order - 2
Robert A. Bracy

2. Mr. Bracy's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 23rd day of July 2007



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *Atthey Winteady*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007603

IN THE MATTER OF:
Jeanne B. Erwin, #16507

ORDER

THIS CAUSE, coming before the Board on July 23, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Jeanne B. Erwin (hereinafter "Ms. Erwin") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted by the Board.
2. In May of 2006, the Board placed Ms. Erwin's certificate on conditional status for one year because she filed the annual firm registration less than sixty (60) days after the firm registration date.
3. Again in 2007, Ms. Erwin failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).
4. Ms. Erwin subsequently filed the annual firm registration which was received by the Board on February 21, 2007, which is less than sixty (60) days after the annual firm registration date.

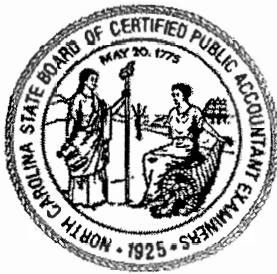
CONCLUSIONS OF LAW

1. Ms. Erwin's failure to timely file the annual firm registration prior to the prescribed filing deadline is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b).

BASED ON THE FOREGOING, the Board orders that:

1. On or before December 31, 2007, Ms. Erwin shall complete and provide verification of the completion of the eight (8) hour accountancy law provided in a group study format by the North Carolina Association of CPAs (NCACPA) which may not be included in Ms. Erwin's annual forty (40) hour CPE requirement for 2007.
2. Ms. Erwin's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 23rd day of July 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____

President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007604

IN THE MATTER OF:
David P. Erwin, #15409

ORDER

THIS CAUSE, coming before the Board on July 23, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. David P. Erwin (hereinafter "Mr. Erwin") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted by the Board.
2. In May of 2006, the Board placed Mr. Erwin's certificate on conditional status for one year because he filed the annual firm registration less than sixty (60) days after the firm registration date.
3. Again in 2007, Mr. Erwin failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 08J .0108(b).
4. Mr. Erwin subsequently filed the annual firm registration which was received by the Board on February 21, 2007, which is less than sixty (60) days after the annual firm registration date.

CONCLUSIONS OF LAW

1. Mr. Erwin's failure to timely file the annual firm registration prior to the prescribed filing deadline is a violation of NCGS 93-12(7b) and 21 NCAC 08J .0108(b).

Board Order - 2

David P. Erwin

BASED ON THE FOREGING, the Board orders that:

1. On or before December 31, 2007, Mr. Erwin shall complete and provide verification of the completion of the eight (8) hour accountancy law course provided in a group study format by the North Carolina Association of CPAs (NCACPA) which may not be included in Mr. Erwin's annual forty (40) hour CPE requirement for 2007.
2. Mr. Erwin's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 23rd day of July 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____

President

NORTH CAROLINA

IN THE GENERAL COURT OF JUSTICE
SUPERIOR COURT DIVISION

WAKE COUNTY

04 CVS 8013

JUN 11 2007 P 12

NORTH CAROLINA STATE BOARD)
OF CERTIFIED PUBLIC)
ACCOUNTANT EXAMINERS,)
Plaintiff,)

**AMENDED
CONSENT JUDGMENT**

v.)

BRUCE A. RAINS)
Defendant,)

THIS MATTER COMING ON & BEING HEARD Before the Undersigned Superior
Court Judge Presiding at the June 11, 2007 term of court; and

IT APPEARING to the Court that the Defendant has been properly served with process in
this action, that he has submitted to the jurisdiction of this Court; and it further appearing that the
parties have previously consented to the signing and entry of this Judgment; and

IT FURTHER APPEARING that the parties have presented consented to the signing and
entry of this Amended Consent Judgment;

THEREFORE, the Court makes the following:

FINDINGS OF FACT

1. Plaintiff, the North Carolina State Board of Certified Public Accountant Examiners
("CPA Board") an independent agency of the State of North Carolina, is organized under
the provisions of Chapter 93 of the General Statutes of North Carolina and is charged
with such duties and exercises such powers as are provided therein.
2. The Defendant, Bruce A. Rains, is a citizen and resident of New Hanover County, NC.
3. Chapter 93 of the North Carolina General Statutes creates the CPA Board in order to,
among other things, regulate the use of the title "Certified Public Accountant" in North
Carolina. This action is brought under the provisions of G.S. §§ 93-3, 93-6, and 93-
12(16).

4. G.S. § 93-1(a)(3) defines "Certified Public Accountant" as a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter.
5. Defendant does not now, nor has he ever held a license as a Certified Public Accountant in North Carolina.
6. Defendant was licensed as a Certified Public Accountant in Georgia prior to June 17, 1996.
7. On June 17, 1996, Defendant voluntarily surrendered his CPA license with the Georgia State Board of Accountancy in order to dispose of disciplinary proceedings pending regarding his licensure.
8. The current status of Defendant's license in Georgia is revoked.
9. On February 3, 2000, Defendant signed a Cease and Desist Order with the CPA Board, wherein the Defendant agreed to immediately cease and desist the use of the designation "CPA" and identify himself and his firm only as accountant and accounting firm.
10. The Cease and Desist Order specifically referenced that Defendant had allowed his name to appear on letterhead, business cards, and business checks, which identified him as a "CPA" when, in fact, neither he nor his firm were licensed as such.
11. On July 28, 2003, Defendant mailed a solicitation to Robert E. Thompson, Jr. of Wilmington, including a solicitation and resume.
12. The solicitation included a flyer for Bruce A. Rains, MBA, CPA stating that, "We are a full service CPA firm."
13. The solicitation also included a résumé for "Bruce A. Rains, MBA, CPA".
14. The résumé referenced in paragraph 13 above states that Defendant has experience as "owner and operator of a CPA firm since 1986 both in Atlanta, GA and Wilmington, NC."

15. Defendant is listed as a registered agent for several North Carolina Corporations.
16. In the filings with the Secretary of State Corporations division, Defendant is listed as follows:
 - a. Do it All Construction, formed 2/1/2003 lists the registered agent as Bruce A. Rains, MBA, CPA;
 - b. Trendora Capital Investments, Inc., formed 1/17/2003 lists the registered agent as Bruce A. Rains, MBA, CPA;
 - c. The Old Goat's Shop, Inc., formed 8/30/2002 lists the registered agent as Bruce A. Rains, MBA, CPA;
 - d. Cook Hamilton Enterprises, Inc., formed 11/15/2001 lists the registered agent as Bruce A. Rains, MBA, CPA;
 - e. Carolina Patio Rooms, Inc. formed 8/30/2001 lists the registered agent as Bruce A. Rains, CPA;
 - f. Sherwood Consulting Group, Inc., formed 8/7/1998 lists the registered agent as Bruce A. Rains, MBA, CPA;
 - g. Coral Investments, Inc. formed 10/22/1997 lists the registered agent as Bruce A. Rains, CPA;
17. At the time that each of the corporations listed in paragraph 16 were formed, Defendant was not licensed as a CPA in either Georgia or North Carolina.
18. At the time that each of the corporations listed in paragraph 16 were formed, Defendant was not licensed as a CPA anywhere in the United States.
19. Cook Hamilton Enterprises filed an annual report with the Secretary of State on August 29, 2003.
20. Defendant is listed on that annual report as Bruce A. Rains, MBA/CPA.
21. Defendant signed the annual report filed in 2003 although he was not, in fact, a CPA.

22. Defendant is also the registered agent for Langley Plumbing, Inc.
23. Langley Plumbing, Inc. filed an annual report with the Secretary of State on July 7, 2003.
24. Defendant is listed as Bruce A. Rains, MBA, CPA on that annual report and Defendant signed his name beneath that title, although he was not, in fact, a CPA.
25. Defendant practiced business at 5529 Eastwood Service Lane, Wilmington, NC 28405.
26. The Defendant continued to use the CPA title by listing "Bruce Rains, MBA, CPA" on the sign outside the office building at 5529 Eastwood Service Lane.
27. The Defendant has continued to use the CPA title by advertising "Bruce Rains, MBA, CPA" as a sponsor in the Cape Fear Christmas House newsletter of July 2002.
28. On October 21, 2004, the parties signed a Consent Judgment.
29. With regard to the Consent Judgment, Defendant did supply the Plaintiff with a client list, but the list was incomplete.
30. Specifically, the client list provided to the Plaintiff by Defendant does not list Commercial Appliance Service and Sales, Inc.
31. On May 11, 2005, Rebecca Edney, Office Manager of Commercial Appliance Service and Sales, Inc. wrote to the Plaintiff indicating that Defendant had represented himself to Commercial Appliance Service and Sales, Inc. as a CPA and that he had been responsible for "running balance sheets as of December 2004 and the first quarter of 2005. He prepared both business and personal 2004 taxes for Mr. Boozer and Commercial Appliance and signed his name on all forms with the initials CPA on the "Title" line."
32. The continued representation by Defendant that he is a Certified Public Accountant is in open defiance of the Court's order and is willful and without just cause or excuse.

33. With regard to the Consent Judgment, Defendant agreed in October to provide notice to telephone companies publishing a directory where Defendant or Defendant's firm is listed as a CPA or Certified Public Accountant.
34. As of May 2005, Defendant was still listed under the Certified Public Accountants portion of the Yellow Pages directory for the Wilmington area.
35. This continued representation by Defendant that he is a Certified Public Accountant is in open defiance of the Court's order and is willful and without just cause or excuse.
36. With regard to the Consent Judgment, Defendant submitted an invoice from the *Wilmington Star-News* that indicated the advertisement had been printed April 2, 2005. Defendant did not provide the actual advertisement that had purportedly appeared in the paper. The invoice appeared to be altered and the Plaintiff asked for either another copy of the invoice that had not been redacted; or, the actual newspaper section from the *Wilmington Star-News* that contained the ½ page ad. The Plaintiff further offered that if the newspaper was not available, that Defendant may provide a notarized statement from the *Wilmington Star-News* as to the content of the ad.
37. On April 20, 2005, Defendant submitted a letter, rather than an affidavit, to the Board that was purportedly signed by an unidentified "Advertising Manager" for the *Wilmington Star-News*. The letter confirmed that Defendant had placed the advertisement required by the Consent Judgment. The signature appears to be simply the initials "BR" and was notarized by Margaret Clemmons.
38. On May 16, 2005, Margaret Clemmons, Notary Public, submitted an Affidavit to the Plaintiff that stated in relevant part that she is employed as a Legal Assistant in a law

office located in the same building with Defendant.

39. Ms. Clemmons further affirmed that Defendant personally appeared before her on April 22, 2005, whereby she witnessed and notarized *his* signature on a document that he said he had prepared for the Star-News.
40. Ms. Clemmons further affirmed that she was not asked at any time, nor has she notarized a document on behalf of the Star News, nor did she witness the signature of anyone who was known to her to be an employee or the Advertising Manager of the Star News.
41. On May 18, 2005, David Caulkins of the *Wilmington Star-News* wrote to Plaintiff indicating that the affidavit submitted by Defendant did not originate from the Star-News.
42. Mr. Caulkins also stated that the paper did not have any record of an advertisement containing the statement that "affidavit" submitted on April 20, 2005 referenced.
43. Mr. Caulkins further stated that the paper uses standard affidavits of publication and employs several Notary Publics on their staff, of which Margaret Clemmons is not one. This standard affidavit of publication was also included with the letter.
44. Defendant's actions with regard to the placement of the advertisement are in open defiance of this Court's order and is willful and without just cause or excuse.

Based upon the foregoing Findings of Facts, the Court makes the following:

CONCLUSIONS OF LAW

1. Chapter 93 of the North Carolina General Statutes creates the Board to, among other things, safeguard life, health, and property, and to regulate the use of the title "Certified Public Accountant" in North Carolina. This action is brought under the provisions of G.S.

§§ 93-3, 93-4, 93-5, 93-6, 93-8 and 93-12(16).

2. This Court has jurisdiction and venue over the parties and this matter.
3. G.S. §93-3 prohibits the unauthorized use of the title “certified public accountant” by an individual as follows:

It shall be unlawful for any person who has not received a certificate of qualification admitting him to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant.

4. G.S. §93-4 prohibits the unauthorized use of the title “certified public accountant” by a firm as follows:

It shall be unlawful for any firm, copartnership, or association to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the members of such firm, copartnership or association have been admitted to practice as certified public accountants, unless each of the members of such firm, copartnership or association first shall have received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting him to practice as a certified public accountant...

5. G.S. §93-5 prohibits the unauthorized use of the title “certified public accountant” by a corporation as follows:

It shall be unlawful for any corporation to assume or use the title of certified public accountant, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that such corporation has received a certificate of qualification from the State Board of Certified Public Accountant Examiners admitting it to practice as a certified public accountant.

6. G.S. §93-6 provides that it is unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the CPA Board, unless such person uses the term “accountant” and only the term accountant in connection with his name on all reports, letters of transmittal,

or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice.

7. G.S. §93-8 provides that it is unlawful for any certified public accountant to engage in the public practice of accountancy in this State through any corporate form, except as provided in General Statutes Chapter 55B.

8. Pursuant to G.S. §93-12(16), the CPA Board has the following powers and duties:

To apply to the courts, in its own name, for injunctive relief to prevent violations of this Chapter or violations of any rules adopted pursuant to this Chapter. Any court may grant injunctive relief regardless of whether criminal prosecution or any other action is instituted as a result of the violation. A single violation is sufficient to invoke injunctive relief under this subdivision.

IT IS THEREFORE ORDERED that the Defendant ought to be and is hereby
PERMANENTLY ENJOINED from:

1. Using the term "certified public accountant" or using any words, letters, abbreviations, symbols or other means of identification to indicate that he has been admitted to practice as a certified public accountant, until such time, if any, as the CPA Board may issue to Defendant a certificate under the provisions of Chapter 93 of the North Carolina General Statutes. This order shall not prohibit the Defendant holding himself out as an "accountant" as that term is defined in G.S. §93-1(a)(1) and from obtaining a privilege license as required by G.S. §105-41 to practice as an "accountant" and only an "accountant". Consistent with this provision, Bruce A. Rains shall immediately:
 - a. Destroy or erase any signs, papers, documents, audio or video tapes and any and all other tangible items by which he identifies himself as a Certified Public Accountant and or his firm as a CPA firm;

- b. Provide the Board with a complete list of the names, addresses and telephone numbers of all present and former clients of the Defendant and Defendant's firm. From the date of this Consent Judgment, he shall provide such list to the Board every six (6) months;
- c. Provide proof to the Board that he notified all telephone companies which publish a directory listing Defendant and/or his firm as a CPA or Certified Public Accountant to disconnect and discontinue, without rollover to a new telephone number, any telephone number under which either Defendant or Defendant's firm is listed as a CPA or Certified Public Accountant;
- d. Disconnect and discontinue any telephone, cellular telephone, facsimile number, e-mail address, or website used by Defendant which identified Defendant as a CPA or Certified Public Accountant;
- e. Provide proof to the CPA Board that he gave written notice to the North Carolina Secretary of State that Bruce A. Rains is not a licensed Certified Public Accountant and that any references to or listings of him and/or his firm as a CPA, Certified Public Accountant should be removed, with a copy of such notice provided to the CPA Board;
- f. Acknowledge that the Board may place this ad in the Wilmington Star newspaper at its expense, but with full control of the content, which shall reflect the Consent Judgment and Amended Consent Judgment entered in this case; and
- g. Concurrent with the execution of this Consent Judgment agree to payment of \$29,767.87 plus interest at the legal rate of interest of eight per cent (8%) per year to the CPA Board for costs incurred in this action; it is understood and agreed that Defendant shall make such payments on a monthly schedule of at least \$1,250.00 per month, but Defendant may prepay the amount in whole or part without penalty, fee or charge. Defendant shall make such payment on or before the 5th day of each month, beginning 5 July 2007. Checks shall be payable to the North Carolina State Board of Certified Public Accountant Examiners, and mailed or delivered to 1101 Oberlin Road, Raleigh NC, 27605;
- h. From the date of this Amended Consent Judgment, Defendant will provide Plaintiff with a copy of all tax returns, annual reports, financial statements and other documents that Defendant prepares for the clients who are listed in Paragraph 1b above. Plaintiff agrees to hold such documents as confidential investigative documents and not as public records under G.S. Chapter 132.

2. The Superior Court of Wake County, North Carolina shall retain jurisdiction for and limited to the purposes of enforcing this Consent Judgment, and the defendant shall therefore submit to the jurisdiction of this Court if future issues of compliance with this Consent Judgment arise.
3. Any violation of this Judgment shall be deemed contempt of court and shall be punishable by both the civil and criminal contempt powers of this Court upon proper showing under the Tenth District Rules of Court for calendaring temporary restraining orders.
4. Based on the Court's review of this file and the agreement of the parties, any future violation of this Amended Consent Judgment shall be punishable by a fine of \$5,000 and ten (10) days in the Wake County jail for each violation.
5. In addition, in the event that Defendant violates this Amended Consent Judgment, then the CPA Board may avail itself to all remedies provided by law or equity. In the event of a motion to enforce this Consent Judgment, and the CPA Board being the prevailing party, the CPA Board shall be entitled to an award for court costs and attorney fees as awarded by the Court.

Entered into this 28 day of June, 2007.

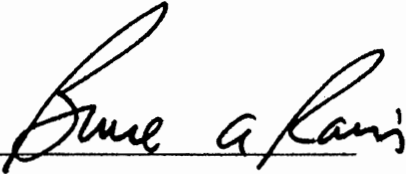


J. B. Allen
Presiding Judge

WE CONSENT:

BRUCE A. RAINS

BY: _____



STATE OF NORTH CAROLINA
COUNTY OF WAKE

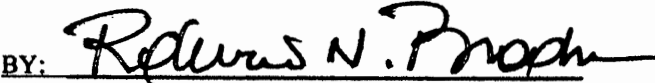
Sworn to and subscribed personally
before me by Bruce A. Rains
this the 22 day of June, 2007.



NOTARY PUBLIC

My Commission Expires: 11-30-2011

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT
EXAMINERS

BY: 

Roberts Brooks, Executive Director

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

CASE #: 200509-053

IN THE MATTER OF:

Donna Mater Moffett, #26265
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 26265 as a Certified Public Accountant.
2. During the times relevant to this matter, Respondent was the sole shareholder in the firm, Donna Mater Moffett CPA, PA, which was duly registered as a CPA corporation. However, in July 2004, Board staff notified the North Carolina Secretary of State's office to suspend the Articles of Incorporation for "Donna Mater Moffett CPA, PA," for failure to renew. Additionally, on August 24, 2005, the North Carolina Secretary of State's office entered the revenue suspension of "Donna Mater Moffett CPA, PA."
3. Contrary to applicable tax laws, Respondent failed to file, in a timely manner, the 941 forms and failed to timely pay the withholding taxes for Donna Mater Moffett CPA, PA, for the periods of 09/01/00 - 09/30/00 and 10/01/00 - 10/31/00 in the amount of \$6,509.67.
4. Despite the fact that Respondent had, in fact, failed to timely file said 941 returns and failed to timely pay said withholding taxes, in a prior disciplinary investigation (Case # 200307-031), Respondent, through her previous attorney, falsely represented to the Board that Respondent had not incorrectly reported nor under-paid/under-reported withholding taxes on quarterly 941 returns required to be filed in 2000.
5. Respondent previously had been disciplined pursuant to a November 18, 2002 Consent Order (Case # 200012-070) regarding failure to timely pay monies withheld for an employee under a 401K plan.



Consent Order - 2
Donna Mater Moffett

6. Respondent contends that she did not willfully violate the accountancy laws and rules, but wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

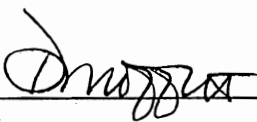
BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0201, .0203 (b)1, .0204 (a), and .0207.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Donna Mater Moffett, is hereby permanently revoked effective September 30, 2007.

CONSENTED TO THIS THE 13 DAY OF July, 2007.



Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF JULY, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL



Consent Order - 3
Donna Mater Moffett

BY: Atthey W. Wintead
President

